



**FINANCE AND ADMINISTRATION CABINET  
DEPARTMENT OF REVENUE  
OFFICE OF SALES AND EXCISE TAXES**

**Andy Beshear**  
GOVERNOR

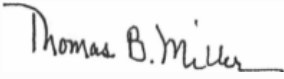
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**Holly M. Johnson**  
SECRETARY

**Thomas B. Miller**  
COMMISSIONER

**Richard Dobson**  
EXECUTIVE DIRECTOR

**TO:** Senator Christian McDaniel, Co-Chair  
Representative Jason Petrie, Co-Chair  
Members, Interim Joint Committee on Appropriations and Revenue

**FROM:** Thomas B. Miller, Commissioner  
Department of Revenue 

**VIA:** Richard Dobson, Executive Director  
Office of Sales and Excise Taxes 

**DATE:** December 28, 2021

**SUBJECT:** Sales Tax exempted from approved cryptocurrency facilities

Based upon the provisions of HB 230, enacted by the 2021 General Assembly, the Department of Revenue is to report annually to the Interim Joint Committee on Appropriations and Revenue the sales tax exempted from the purchase of electricity used in the commercial cryptocurrency mining process. The first annual report covers the periods July 1, 2021, through September 1, 2021.

According to the reports provided by the approved facilities in Kentucky, the total amount of sales and use tax exempted is \$477,828.26 for qualifying purchases of electricity.

If you have any questions concerning this report, please contact Richard Dobson at 502-564-5523.

cc: Secretary Holly Johnson, FAC  
Jennifer Hays, LRC  
Tim Bennett, DOR